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Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

)
) Case No. 18-23538 (RDD)

)
) (Jointly Administered)
)

**TWELFTH COMBINED MONTHLY FEE STATEMENT OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED AS TAX SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD
FROM NOVEMBER 1, 2019 THROUGH MARCH 31, 2020**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services as:	Tax Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 17, 2019
Period for which Compensation and Reimbursement is Sought:	November 1, 2019 through March 31, 2020

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$53,343.50

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$53,343.50**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$1,001,528.00	\$28,436.80
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$724,338.50	\$10,156.37	\$724,338.50	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$975,867.00	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$561,773.50	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	\$564,154.00	\$9,051.99
06/28/19 Dkt. 4386	04/01/2019 – 04/30/2019	\$542,700.75	\$5,068.85	\$542,700.75	\$5,068.85
08/12/19 Dkt. 4816	05/01/2019 – 05/31/2019	\$216,380.75	\$2,437.90	\$216,380.75	\$2,437.90
08/12/19 Dkt. 4819	06/01/2019 – 06/30/2019	\$62,490.50	\$82.17	\$62,490.50	\$82.17
11/21/19 Dkt. 6070	07/01/2019 – 08/31/2019	\$125,251.00	\$0.00	\$125,251.00	\$0.00
11/21/19 Dkt. 6071	09/01/2019 – 09/30/2019	\$8,891.00	\$0.00	\$8,891.00	\$0.00
12/04/19 Dkt. 6134	10/01/2019 – 10/31/2019	\$10,333.00	\$0.00	\$10,333.00	\$0.00

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from November 1, 2019 through March 31, 2020

Professional	Level	Rate	Hours	Fees
Bryan, Michael	Managing Director	\$975.00	7.2	\$6,971.25
Forrest, Jonathan	Partner/Principal	\$975.00	3.3	\$3,217.50
Hoffman, David	Partner/Principal	\$850.00	7.9	\$6,715.00
Sullivan, Brian	Managing Director	\$850.00	7.5	\$6,375.00
Tzavelis, Elias	Partner/Principal	\$850.00	1.5	\$1,275.00
Fielding, Stephen	Senior Manager	\$725.00	8.8	\$6,380.00
Butler, Mike	Manager	\$595.00	4.9	\$2,915.50
Espinola, Jonathan	Manager	\$595.00	2.6	\$1,517.25
Yang, Annie	Manager	\$595.00	1.1	\$654.50
Abrom, Carisa	Senior Consultant	\$325.00	7.7	\$2,502.50
Allegretti, Joe	Senior Consultant	\$325.00	17.4	\$5,655.00
Chatten, Colin	Consultant	\$325.00	23.7	\$7,702.50
Gutierrez, Dalia	Consultant	\$325.00	0.5	\$162.50
Hybl, Claire	Senior Consultant	\$325.00	4.0	\$1,300.00
Professional Subtotal :			98.0	\$53,343.50

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from November 1, 2019 through March 31, 2020

Categories	Hours	Fees
Engagement Procedures	26.7	\$15,984.00
Preparation of Fee Applications	24.0	\$7,800.00
State Tax Audit Services	14.8	\$12,238.25
Tax Restructuring Services	32.6	\$17,321.25
Fee's Category Subtotal :	98.0	\$53,343.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Engagement Procedures</i>				
12/09/2019				
Allegretti, Joe	Discuss request for tax analysis with D. Hoffman, R. Young, C. Chatten, and B. Sullivan of Deloitte Tax.	\$325.00	0.6	\$195.00
Chatten, Colin	Discuss request for tax analysis with D. Hoffman, R. Young, J. Allegretti, and B. Sullivan of Deloitte Tax.	\$325.00	0.6	\$195.00
Hoffman, David	Discuss request for tax analysis with C. Chatten, R. Young, J. Allegretti, and B. Sullivan of Deloitte Tax.	\$850.00	0.6	\$510.00
Sullivan, Brian	Discuss request for tax analysis with C. Chatten, J. Allegretti, R. Young, and D. Hoffman of Deloitte Tax.	\$850.00	0.6	\$510.00
12/18/2019				
Allegretti, Joe	Discuss engagement procedures with E. Tzavelis, S. Fielding, C. Chatten, D. Hoffman, and J. Forrest.	\$325.00	0.6	\$195.00
Chatten, Colin	Discuss engagement procedures with E. Tzavelis, S. Fielding, J. Allegretti, D. Hoffman, and J. Forrest.	\$325.00	0.6	\$195.00
Fielding, Stephen	Discuss engagement procedures with E. Tzavelis, C. Chatten, J. Allegretti, D. Hoffman, and J. Forrest.	\$725.00	0.6	\$435.00
Forrest, Jonathan	Discuss engagement procedures with E. Tzavelis, S. Fielding, J. Allegretti, D. Hoffman, and C. Chatten.	\$975.00	0.6	\$585.00
Hoffman, David	Discuss engagement procedures with E. Tzavelis, S. Fielding, J. Allegretti, C. Chatten, and J. Forrest.	\$850.00	0.6	\$510.00
01/03/2020				
Allegretti, Joe	Draft scope and fees to communicate with Weil for incremental tax work related to tax years ended February 2, 2019 and February 1, 2020.	\$325.00	1.3	\$422.50
01/06/2020				
Allegretti, Joe	Discuss scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler and C. Chatten of Deloitte Tax.	\$325.00	0.7	\$227.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Engagement Procedures</i>				
01/06/2020				
Allegretti, Joe	Call with S. Fielding, M. Butler and C. Chatten (all Deloitte) to discuss the preliminary tax scope.	\$325.00	0.3	\$97.50
Allegretti, Joe	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, and R. Young of Deloitte Tax.	\$325.00	0.5	\$162.50
Butler, Mike	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, C. Chatten, and R. Young of Deloitte Tax.	\$595.00	0.5	\$297.50
Butler, Mike	Discuss scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, and C. Chatten of Deloitte Tax.	\$595.00	0.7	\$416.50
Chatten, Colin	Discuss scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, and J. Allegretti of Deloitte Tax.	\$325.00	0.7	\$227.50
Chatten, Colin	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, and R. Young of Deloitte Tax.	\$325.00	0.5	\$162.50
Fielding, Stephen	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, M. Butler, J. Allegretti, C. Chatten, and R. Young of Deloitte Tax.	\$725.00	0.5	\$362.50
Fielding, Stephen	Discuss scope of services for potential future work with E. Tzavelis, M. Butler, J. Allegretti, and C. Chatten of Deloitte Tax.	\$725.00	0.7	\$507.50
Hoffman, David	Call with R. Young (Deloitte) regarding new scope.	\$850.00	0.8	\$680.00

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Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Engagement Procedures</i>				
01/07/2020				
Allegretti, Joe	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, D. Hoffman, J. Perry, and R. Young of Deloitte Tax.	\$325.00	1.0	\$325.00
Butler, Mike	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, C. Chatten, D. Hoffman, J. Perry, and R. Young of Deloitte Tax.	\$595.00	1.0	\$595.00
Chatten, Colin	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, D. Hoffman, J. Perry, and R. Young of Deloitte Tax.	\$325.00	1.0	\$325.00
Fielding, Stephen	Discuss engagement procedures and scope of services for potential future work with E. Tzavelis, M. Butler, J. Allegretti, C. Chatten, D. Hoffman, J. Perry, and R. Young of Deloitte Tax.	\$725.00	1.0	\$725.00
Hoffman, David	Call with R. Young (Deloitte) regarding new scope and related matters.	\$850.00	1.5	\$1,275.00
01/08/2020				
Allegretti, Joe	Work to compile and draft an estimated budget for potential incremental tax work.	\$325.00	1.5	\$487.50
01/13/2020				
Allegretti, Joe	Call with J. Marcus, S. Goldring, M. Hoenig, E. Remijan of Weil and E. Tzavelis, S. Fielding, M. Butler, C. Chatten, J. Forrest, D. Hoffman, J. Perry, and R. Young of Deloitte Tax regarding engagement procedures for potential work requested.	\$325.00	0.8	\$260.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Engagement Procedures</i>				
01/13/2020				
Chatten, Colin	Call with J. Marcus, S. Goldring, M. Hoenig, E. Remijan of Weil and E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, J. Forrest, D. Hoffman, J. Perry, and R. Young of Deloitte Tax regarding engagement procedures for potential work requested.	\$325.00	0.8	\$260.00
Fielding, Stephen	Call with J. Marcus, S. Goldring, M. Hoenig, E. Remijan of Weil and E. Tzavelis, M. Butler, J. Allegretti, C. Chatte, J. Forrest, D. Hoffman, J. Perry, and R. Young of Deloitte Tax regarding engagement procedures for potential work requested.	\$725.00	0.8	\$580.00
Forrest, Jonathan	Call with J. Marcus, S. Goldring, M. Hoenig, E. Remijan of Weil and E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, C. Chatte, D. Hoffman, J. Perry, and R. Young of Deloitte Tax regarding engagement procedures for potential work requested.	\$975.00	0.8	\$780.00
Hoffman, David	Review engagement procedures for potential work request.	\$850.00	1.5	\$1,275.00
Hoffman, David	Call with J. Marcus, S. Goldring, M. Hoenig, E. Remijan of Weil and E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, C. Chatte, J. Forrest, D. Hoffman, J. Perry, and R. Young of Deloitte Tax regarding engagement procedures for potential work requested	\$850.00	0.8	\$680.00
01/15/2020				
Bryan, Michael	Call with State of New Jersey representative to discuss estimated assessment, process, and next steps.	\$975.00	1.0	\$975.00
Forrest, Jonathan	Review scope of services and engagement letter.	\$975.00	0.3	\$292.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Engagement Procedures</i>				
01/16/2020				
Hoffman, David	Review correspondence with Weil regarding engagement terms.	\$850.00	0.3	\$255.00
Subtotal for Engagement Procedures:			26.7	\$15,984.00
<i>Preparation of Fee Applications</i>				
11/14/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
11/19/2019				
Abrom, Carisa	Prepare October monthly fee statement.	\$325.00	1.6	\$520.00
11/21/2019				
Abrom, Carisa	Prepare third interim fee application.	\$325.00	2.0	\$650.00
11/22/2019				
Chatten, Colin	Prepare time entries into categories pursuant to request from M-III.	\$325.00	2.3	\$747.50
11/25/2019				
Abrom, Carisa	Update third interim fee application.	\$325.00	1.0	\$325.00
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
12/04/2019				
Gutierrez, Dalia	Revise third interim fee application.	\$325.00	0.5	\$162.50
12/05/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
12/09/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.7	\$227.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/12/2019				
Abrom, Carisa	Finalize third interim fee application.	\$325.00	0.3	\$97.50
12/17/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.8	\$260.00
12/24/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
01/06/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
01/07/2020				
Abrom, Carisa	Prepare combined November-December monthly fee statement.	\$325.00	2.8	\$910.00
01/14/2020				
Chatten, Colin	Prepare summary of fees & expenses pursuant to request from M-III.	\$325.00	1.2	\$390.00
01/21/2020				
Chatten, Colin	Prepare summary of fees & expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00
01/27/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.9	\$292.50
02/03/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00
02/10/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/18/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.0	\$325.00
03/02/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.2	\$390.00
03/09/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.7	\$227.50
03/18/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.6	\$195.00
03/23/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.7	\$227.50
Subtotal for Preparation of Fee Applications:			24.0	\$7,800.00

State Tax Audit Services

11/20/2019				
Sullivan, Brian	Review New Jersey assessment on responsible party.	\$850.00	0.2	\$170.00
Sullivan, Brian	Draft email to S. Goldring (Weil) and M. Bryan (Deloitte) regarding New Jersey assessment on responsible party.	\$850.00	0.2	\$170.00
11/21/2019				
Bryan, Michael	Call with B. Sullivan (Deloitte) to discuss New Jersey assessment on responsible party for sales/use tax audit.	\$975.00	0.2	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>State Tax Audit Services</i>				
11/21/2019				
Sullivan, Brian	Call with M. Bryan (Deloitte) to discuss New Jersey assessment on responsible party for sales/use tax audit.	\$850.00	0.2	\$170.00
11/22/2019				
Hybl, Claire	Create summary of change exemptions for Sears.	\$325.00	1.5	\$487.50
Sullivan, Brian	Call with S. Goldring (Weil) to discuss New Jersey sales tax audit assessments and bankruptcy claims.	\$850.00	0.4	\$340.00
11/25/2019				
Bryan, Michael	Call with J. Pollak (Sears) and B. Sullivan (Deloitte) to discuss penalty and interest abatement request for New Jersey sales tax audit settlement.	\$975.00	0.4	\$390.00
Sullivan, Brian	Call with J. Pollak (Sears) and M. Bryan (Deloitte) to discuss penalty and interest abatement request for New Jersey sales tax audit settlement.	\$850.00	0.4	\$340.00
11/26/2019				
Bryan, Michael	Call with K. Lejkowski (Sears) to discuss New Jersey information request in context of New Jersey corporation business tax audit for SearsRe.	\$975.00	0.8	\$780.00
12/04/2019				
Bryan, Michael	Discussion with K. Lejkowski (Sears) regarding New Jersey corporation business tax information request.	\$975.00	0.5	\$487.50
Sullivan, Brian	Draft email to L. Meerschmert (Sears) regarding New York sales tax protest withdrawal.	\$850.00	0.2	\$170.00
12/10/2019				
Bryan, Michael	Discussion with K. Lejkowski (Sears) regarding New Jersey tax audit.	\$975.00	0.8	\$780.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>State Tax Audit Services</i>				
12/12/2019				
Sullivan, Brian	Call with E. Tzavelis (Deloitte) to discuss potential state tax overpayment issues related to agreement between Remainco and Transform.	\$850.00	0.2	\$170.00
Sullivan, Brian	Review state tax model to assess potential state tax liability for Sears Brand Business Unit in Louisiana and Oklahoma.	\$850.00	0.4	\$340.00
Sullivan, Brian	Draft email to B. Griffith (Miii) to discuss state tax payments/refunds in Louisiana and Oklahoma for Sears Brands Business Unit FY18 and FY19 tax returns.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with B. Sullivan (Deloitte) to discuss potential state tax overpayment issues related to agreement between Remainco and Transform.	\$850.00	0.2	\$170.00
12/13/2019				
Sullivan, Brian	Draft email to K. Lejkowski (Sears) regarding Louisiana and Oklahoma income tax filings for Sears Brands Business Unit.	\$850.00	0.2	\$170.00
01/13/2020				
Sullivan, Brian	Draft emails to J. Pollak (Transform) and Weil regarding status of New Jersey tax assessment.	\$850.00	0.3	\$255.00
01/22/2020				
Bryan, Michael	Correspondence regarding Sears related responsible person issue.	\$975.00	0.8	\$731.25
Sullivan, Brian	Draft email to Weil team and B. Griffith (Miii) regarding status of New Jersey sales tax assessment.	\$850.00	0.2	\$170.00
Sullivan, Brian	Discuss New Jersey sales tax audit penalty abatement request with J. Pollak (Transform)	\$850.00	0.2	\$170.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>State Tax Audit Services</i>				
01/28/2020				
Bryan, Michael	Review abatement for New Jersey state audit.	\$975.00	0.2	\$195.00
01/29/2020				
Sullivan, Brian	Call with S. Goldring, E. Remijan, J. Marcus (Weil), B. Griffith (Miii) and M. Bryan (Deloitte) to discuss New Jersey sales tax assessment for responsible person	\$850.00	0.5	\$425.00
Sullivan, Brian	Call with M. Bryan (Deloitte) to discuss payment options and requirements to settle New Jersey sales tax assessment against the Estate	\$850.00	0.2	\$170.00
01/30/2020				
Bryan, Michael	Call with state of New Jersey to determine payment instructions amount due, abatement instructions	\$975.00	0.5	\$487.50
Sullivan, Brian	Draft email to Weil team and B. Griffith (Miii) regarding payment instructions for New Jersey sales tax assessment.	\$850.00	0.4	\$340.00
Sullivan, Brian	Email to J. Pollak (Transform) regarding penalty abatement request for New Jersey sales tax assessment	\$850.00	0.2	\$170.00
02/04/2020				
Sullivan, Brian	Review notice of additional tax and interest from New York regarding Kmart sales tax audit assessment.	\$850.00	0.2	\$170.00
02/05/2020				
Bryan, Michael	Draft abatement request for penalty associated with NJ audit.	\$975.00	1.0	\$975.00
Sullivan, Brian	Review Sears Roebuck penalty abatement request letter for New Jersey sale tax audit.	\$850.00	0.3	\$255.00
Yang, Annie	Review New York State assessment notice and files to respond to internal colleagues' inquiry.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>State Tax Audit Services</i>				
02/07/2020				
Sullivan, Brian	Read New York sales tax notice and forwarded same via email to Weil, Miii and Transform team.	\$850.00	0.3	\$255.00
Yang, Annie	Review files for Kmart bankruptcy notices to respond to internal colleagues' inquiry related to the New York State assessment notice.	\$595.00	0.5	\$297.50
02/10/2020				
Yang, Annie	Call New York state tax to confirm no balance is due in the account for Kmart.	\$595.00	0.3	\$178.50
02/24/2020				
Bryan, Michael	Analyze responsible persons matter (RP).	\$975.00	1.0	\$975.00
02/25/2020				
Sullivan, Brian	Review correspondence from New Jersey regarding sales tax audit and draft email to Weil and Miii regarding same.	\$850.00	0.3	\$255.00
Subtotal for State Tax Audit Services:			14.8	\$12,238.25

Tax Restructuring Services

11/14/2019				
Butler, Mike	Review legal entity listing for potential liquidations.	\$595.00	0.9	\$535.50
Chatten, Colin	Discuss tax implications of liquidating certain non-debtor subsidiaries with E. Tzavelis, S. Fielding, M. Butler, and B. Sullivan of Deloitte Tax.	\$325.00	0.5	\$162.50
Chatten, Colin	Consider tax consequences of liquidating certain non-debtor subsidiaries.	\$325.00	1.2	\$390.00
Fielding, Stephen	Discuss tax implications of liquidating certain non-debtor subsidiaries with E. Tzavelis, M. Butler, B. Sullivan, and C. Chatten of Deloitte Tax.	\$725.00	0.5	\$362.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2019				
Sullivan, Brian	Discuss tax implications of liquidating certain non-debtor subsidiaries with E. Tzavelis, S. Fielding, M. Butler, and C. Chatten of Deloitte Tax.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Discuss tax implications of liquidating certain non-debtor subsidiaries with C. Chatten, S. Fielding, M. Butler, and B. Sullivan of Deloitte Tax.	\$850.00	0.5	\$425.00
11/18/2019				
Espinola, Jonathan	Analyze data pertaining to contemplated liquidations against real property transfer tax analysis previously completed.	\$595.00	0.3	\$178.50
Hybl, Claire	Analyze certain Sears entities for potential transfer tax implications.	\$325.00	2.5	\$812.50
Sullivan, Brian	Review list of entities being liquated for review of potential state tax consequences.	\$850.00	0.6	\$510.00
11/19/2019				
Espinola, Jonathan	Review property location analysis for contemplated liquidations and transfer tax considerations.	\$595.00	0.8	\$446.25
11/21/2019				
Espinola, Jonathan	Review potential mere change exemptions and liquidation exemptions for real property transfer tax concerns.	\$595.00	1.0	\$595.00
12/02/2019				
Espinola, Jonathan	Review real property transfer tax analysis for liquidation considerations.	\$595.00	0.5	\$297.50
12/04/2019				
Hoffman, David	Discussion with E. Tzavelis (Deloitte) regarding fee adjustments and deliverables.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Discussion with D. Hoffman (Deloitte) regarding fee adjustments and deliverables.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
12/17/2019				
Allegretti, Joe	Update tax model.	\$325.00	2.9	\$942.50
12/18/2019				
Hoffman, David	Review attribute reduction and U.S. federal income tax analysis provided to Client.	\$850.00	1.0	\$850.00
12/19/2019				
Allegretti, Joe	Revise tax model.	\$325.00	2.1	\$682.50
01/02/2020				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding and M. Butler (all Deloitte) to discuss tax requests from the Client and the scope of Deloitte Tax's involvement.	\$325.00	0.5	\$162.50
Fielding, Stephen	Call with E. Tzavelis, M. Butler and J. Allegretti (all Deloitte) to discuss tax requests from the Client and the scope of Deloitte Tax's involvement.	\$725.00	0.5	\$362.50
01/06/2020				
Allegretti, Joe	Build out the scope related to continuing the tax modeling through the tax year ended February 1, 2020.	\$325.00	1.6	\$520.00
Fielding, Stephen	Read asset purchase agreement for tax return preparation guidance.	\$725.00	1.5	\$1,087.50
01/07/2020				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to discuss the tax scope related to updated the tax attribute reduction model for the latest tax information.	\$325.00	0.3	\$97.50
01/08/2020				
Allegretti, Joe	Discuss Cleary's intended tax treatment and review prior tax analyses and deliverables with E. Tzavelis, S. Fielding, M. Butler and C. Chatten of Deloitte Tax.	\$325.00	1.1	\$357.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
01/08/2020				
Butler, Mike	Discuss Cleary's intended tax treatment and review prior tax analyses and deliverables with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, and C. Chatten of Deloitte Tax.	\$595.00	1.1	\$654.50
Chatten, Colin	Discuss Cleary's intended tax treatment and review prior tax analyses and deliverables with E. Tzavelis, S. Fielding, M. Butler, and J. Allegretti of Deloitte Tax.	\$325.00	1.1	\$357.50
Fielding, Stephen	Discuss Cleary's intended tax treatment and review prior tax analyses and deliverables with E. Tzavelis, M. Butler, J. Allegretti, and C. Chatten of Deloitte Tax.	\$725.00	1.1	\$797.50
01/10/2020				
Allegretti, Joe	Call with J. Forrest, E. Tzavelis, S. Fielding and M. Butler to discuss the mechanics of the emergence transaction and corresponding tax positions.	\$325.00	0.7	\$227.50
Butler, Mike	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Butler and J. Allegretti to discuss the mechanics of the emergence transaction and corresponding tax positions.	\$595.00	0.7	\$416.50
Fielding, Stephen	Call with J. Forrest, E. Tzavelis, M. Butler and J. Allegretti to discuss the mechanics of the emergence transaction and corresponding tax positions.	\$725.00	0.7	\$507.50
Forrest, Jonathan	Call with S. Fielding, E. Tzavelis, M. Butler and J. Allegretti to discuss the mechanics of the emergence transaction and corresponding tax positions.	\$975.00	0.7	\$682.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - March 31, 2020

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
01/15/2020				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, and J. Forrest of Deloitte Tax to review Transform's intended tax treatment of certain restructuring transactions.	\$325.00	0.9	\$292.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, and J. Forrest of Deloitte Tax to review Transform's intended tax treatment of certain restructuring transactions.	\$325.00	0.9	\$292.50
Fielding, Stephen	Call with E. Tzavelis, M. Butler, J. Allegretti, C. Chatten, and J. Forrest of Deloitte Tax to review Transform's intended tax treatment of certain restructuring transactions.	\$725.00	0.9	\$652.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, and C. Chatten of Deloitte Tax to review Transform's intended tax treatment of certain restructuring transactions.	\$975.00	0.9	\$877.50
Subtotal for Tax Restructuring Services:			32.6	\$17,321.25
Total			98.0	\$53,343.50

Recapitulation

Name	Rate	Hours	Fees
Bryan, Michael	\$975.00	7.2	\$6,971.25
Forrest, Jonathan	\$975.00	3.3	\$3,217.50
Hoffman, David	\$850.00	7.9	\$6,715.00
Sullivan, Brian	\$850.00	7.5	\$6,375.00
Tzavelis, Elias	\$850.00	1.5	\$1,275.00
Fielding, Stephen	\$725.00	8.8	\$6,380.00
Butler, Mike	\$595.00	4.9	\$2,915.50
Espinola, Jonathan	\$595.00	2.6	\$1,517.25

Sears Holdings Corporation**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

November 01, 2019 - March 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Yang, Annie	\$595.00	1.1	\$654.50
Abrom, Carisa	\$325.00	7.7	\$2,502.50
Allegretti, Joe	\$325.00	17.4	\$5,655.00
Chatten, Colin	\$325.00	23.7	\$7,702.50
Gutierrez, Dalia	\$325.00	0.5	\$162.50
Hybl, Claire	\$325.00	4.0	\$1,300.00